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Fifty-second session
Agenda item 122 (a)

FINANCING OF THE UNITED NATIONS PEACEKEEPING FORCES IN THE MIDDLE EAST: UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Report of the Fifth Committee

Rapporteur: Mr. Djamel MOKTEFI (Algeria)

I. INTRODUCTION

1. At its 4th plenary meeting, on 19 September 1997, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-second session the item entitled "Financing of the United Nations peacekeeping forces in the Middle East: United Nations Disengagement Observer Force" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 62nd, 68th and resumed 68th meetings, on 18 and 29 May and 26 June 1998. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/52/SR.62, 68 and 68/Add.1).

3. For its consideration of the item, the Committee had before it the reports of the Secretary-General (A/52/771 and Add.1 and Corr.1 and A/52/771/Add.2) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/52/860/Add.5).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/52/L.35

4. At the 68th meeting, on 29 May the representative of Costa Rica, Vice-Chairman of the Committee and coordinator of the informal consultations on item 122 (a), introduced a draft resolution entitled "Financing of the United Nations peacekeeping forces in the Middle East: United Nations Disengagement Observer Force" (A/C.5/52/L.35) and orally revised it as follows:

(a) In operative paragraph 8, the words "and the amount of ___ dollars for the United Nations Logistics Base at Brindisi" were deleted after the words "support account for peacekeeping operations";

(b) In operative paragraph 11, the words "and of the interest income of 1,671,000 dollars for the period from 1 December 1994 to 30 November 1995" were added at the end of the paragraph;

(c) In operative paragraph 12, the words "and of the interest income of 1,671,000 dollars for the period from 1 December 1994 to 30 November 1995" were inserted after the words "30 November 1995";

(d) Operative paragraph 13 was deleted and the remaining paragraphs were renumbered accordingly.

5. At the same meeting, the representative of the Netherlands orally amended the draft resolution by replacing footnote 2, which had read "A/52/860 and Add.5", by "A/52/860/Add.5", and by inserting the words "as an ad hoc arrangement" after the word "Decides" in operative paragraph 8.

6. At its 68th meeting, on 29 May and 26 June, the Committee adopted draft resolution A/C.5/52/L.35, as orally revised and amended, without a vote (see para. 8).

7. After the adoption of the draft resolution, a statement was made by the representative of Germany (see A/C.5/52/SR.68).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations peacekeeping forces in the Middle East: United Nations Disengagement Observer Force

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Disengagement Observer Force[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling Security Council resolution 350 (1974) of 31 May 1974, by which the Council established the United Nations Disengagement Observer Force, and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was resolution 1139 (1997) of 21 November 1997,

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[1] A/52/771 and Add.1 and Corr.1 and Add.2.

[2] A/52/860/Add.5.

Recalling also its resolution 3211 B (XXIX) of 29 November 1974 on the financing of the United Nations Emergency Force and the United Nations Disengagement Observer Force and its subsequent resolutions thereon, the latest of which was resolution 51/232 of 13 June 1997,

Reaffirming that the costs of the Force are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Force, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Force,

Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Concerned that the surplus balances in the Special Account for the United Nations Disengagement Observer Force have been used to meet expenses of the Force in order to compensate for the lack of income resulting from non-payment and late payment by Member States of their contributions,

1. Takes note of the status of contributions to the United Nations Disengagement Observer Force as at 15 May 1998, including the contributions outstanding in the amount of 50.1 million United States dollars, representing 4.3 per cent of the total assessed contributions from the inception of the Force to the period ending 31 May 1998, notes that some 20.4 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. Expresses its appreciation to those Member States which have paid their assessed contributions in full;

4. Urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Force in full and on time;

5. Takes note of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

6. Requests the Secretary-General to take all necessary action to ensure that the Force is administered with a maximum of efficiency and economy;

7. Also requests the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to employ locally recruited staff for the Force against General Service posts, commensurate with the operational requirements of such posts;

8. Decides, as an ad hoc arrangement, to appropriate to the Special Account for the United Nations Disengagement Observer Force the amount of 35,400,100 dollars gross (34,506,400 dollars net) for the maintenance of the Force for the period from 1 July 1998 to 30 June 1999, inclusive of the amount of 1,756,200 dollars for the support account for peacekeeping operations, to be apportioned among Member States at the monthly rate of 2,950,008 dollars gross (2,875,533 dollars net), in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A, B and C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B and 50/471 A of 23 December 1995, and taking into account the scale of assessments for the years 1998 and 1999, as set out in its resolution 52/215 A of 22 December 1997, subject to the decision of the Security Council to extend the mandate of the Force beyond 31 May 1998;

9. Decides also that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 8 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 878,700 dollars approved for the period from 1 July 1998 to 30 June 1999;

10. Decides further that there shall be set off against the apportionment among Member States, as provided for in paragraph 8 above, their respective share of the estimated other income of 15,000 dollars for the period from 1 July 1998 to 30 June 1999;

11. Decides that, for Member States that have fulfilled their financial obligations to the Force, there shall be set off against the apportionment, as provided for in paragraph 8 above, their respective share of the surplus balance of 1,071,000 dollars for the period from 1 December 1994 to 30 November 1995 and of the interest income of 1,671,000 dollars for the period from 1 December 1996 to 30 November 1995;

12. Decides also that, for Member States that have not fulfilled their financial obligations to the Force, their share of the surplus balance of

1,071,000 dollars for the period from 1 December 1994 to 30 November 1995 and of the interest income of 1,671,000 dollars for the period from 1 December 1994 to 30 November 1995 shall be set off against their outstanding obligations;

13. Invites voluntary contributions to the Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

14. Decides to include in the provisional agenda of its fifty-third session, under the item entitled "Financing of the United Nations peacekeeping forces in the Middle East", the sub-item entitled "United Nations Disengagement Observer Force".

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Fifty-second session
Agenda item 122 (b)

FINANCING OF THE UNITED NATIONS PEACEKEEPING FORCES IN THE MIDDLE EAST: UNITED NATIONS INTERIM FORCE IN LEBANON

Report of the Fifth Committee

Rapporteur: Mr. Djamel MOKTEFI (Algeria)

I. INTRODUCTION

1. At its 4th plenary meeting, on 19 September 1997, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-second session the item entitled "Financing of the United Nations peacekeeping forces in the Middle East: United Nations Interim Force in Lebanon" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 62nd, 67th, 68th and resumed 68th meetings, on 18, 28 and 29 May and 26 June 1998. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/52/SR.62, 67, 68 and 68/Add.1).

3. For its consideration of the item, the Committee had before it the reports of the Secretary-General (A/52/804 and A/52/806 and Add.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/52/860/Add.6).

II. CONSIDERATION OF DRAFT RESOLUTIONS A/C.5/52/L.36 AND L.52

4. At the 67th meeting, on 28 May, the representative of Indonesia, on behalf of the States Members of the United Nations that are members of the Group of 77 and China, introduced a draft resolution entitled "Financing of the United Nations peacekeeping forces in the Middle East: United Nations Interim Force in Lebanon" (A/C.5/52/L.52).

5. At the 68th meeting, on 29 May, the representative of Costa Rica, Vice-Chairman of the Committee and coordinator of the informal consultations on item 122 (b), informed the Committee that no agreement had been reached during the informal consultations on a draft resolution entitled "Financing of the United Nations peacekeeping forces in the Middle East: United Nations Interim Force in Lebanon" (A/C.5/52/L.36), submitted by the Vice-Chairman, which read:

"The General Assembly,

"[Reaffirming its resolution 51/233 of 13 June 1997,]

"Having considered the reports of the Secretary-General on the financing of the United Nations Interim Force in Lebanon[1] and the related reports of the Advisory Committee on Administrative and Budgetary Questions,[2]

"Bearing in mind Security Council resolution 425 (1978) of 19 March 1978, by which the Council established the United Nations Interim Force in Lebanon, and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was resolution 1151 (1998) of 30 January 1998,

"Recalling its resolution S-8/2 of 21 April 1978 on the financing of the Force and its subsequent resolutions thereon, the latest of which was resolution 51/233 of 13 June 1997,

"Reaffirming that the costs of the Force are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

"Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Force, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

"Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

"Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

"Noting with appreciation that voluntary contributions have been made to the Force,

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[1] A/52/804 and A/52/806 and Add.1.

[2] A/52/860 and Add.6.

"Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

"Concerned that the Secretary-General continues to face difficulties in meeting the obligations of the Force on a current basis, including reimbursement to current and former troop-contributing States,

"Concerned also that the surplus balances in the Special Account for the United Nations Interim Force in Lebanon have been used to meet expenses of the Force in order to compensate for the lack of income resulting from non-payment and late payment by Member States of their contributions,

"1. Takes note of the status of contributions to the United Nations Interim Force in Lebanon as at 15 May 1998, including the contributions outstanding in the amount of 106.2 million United States dollars, representing 3.8 per cent of the total assessed contributions from the inception of the Force to the period ending 30 June 1998, notes that some 18.3 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

"2. Expresses concern about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

"[3. Expresses its deep concern that the Government of Israel did not comply with General Assembly resolution 51/233;]

"[4. Stresses once again that the Government of Israel should abide strictly by General Assembly resolution 51/233;]

"[5. Requests the Secretary-General to take the necessary measures to ensure the full implementation of paragraph 8 of General Assembly resolution 51/233, stressing that Israel shall pay the amount of 1.7 million dollars resulting from the incident at Qana on 18 April 1996;]

"6. Expresses its appreciation to those Member States which have paid their assessed contributions in full;

"7. Urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Force in full and on time;

"8. Takes note of the observations and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions;[2]

"9. Requests the Secretary-General to take all necessary action to ensure that the Force is administered with a maximum of efficiency and economy;

"10. Also requests the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to employ locally recruited staff for the Mission against General Service posts, commensurate with the operational requirements of such posts;

"11. Decides to appropriate to the Special Account for the United Nations Interim Force in Lebanon the amount of _____ dollars gross (_____ dollars net) for the maintenance of the Force for the period from 1 July 1998 to 30 June 1999, inclusive of the amount of_____ dollars for the support account for peacekeeping operations and the amount of _____ dollars for the United Nations Logistics Base at Brindisi, to be assessed on Member States at the monthly rate of _____ dollars gross (_____ dollars net) in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A, B and C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B and 50/471 A of 23 December 1995, and taking into account the scale of assessments for the years 1998 and 1999, as set out in its resolution 52/215 A of 22 December 1997, subject to the decision of the Security Council to extend the mandate of the Force beyond 31 July 1998;

"12. Decides also that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 11 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of _____ dollars approved for the period from 1 July 1998 to 30 June 1999;

"13. Decides further that there shall be set off against the apportionment among Member States, as provided for in paragraph 11 above, their respective share in the estimated other income of 20,000 dollars for the period from 1 July 1998 to 30 June 1999;

"14. Decides that, for Member States that have fulfilled their financial obligations to the Force, there shall be set off against their apportionment, as provided for in paragraph 11 above, their share of the unencumbered balance of 3,098,190 dollars in respect of the reserve account for the third-party liability insurance of helicopters;

"15. Decides also that, for Member States that have not fulfilled their financial obligations to the Force, their share of the unencumbered balance of 3,098,190 dollars for the reserve account for the third-party liability insurance of helicopters shall be set off against their outstanding obligations;

"[16. Decides further that the additional requirement of 639,356 dollars, which relates to the incident at Qana for the period from 1 July 1996 to 30 June 1997, will be treated in accordance with the terms of General Assembly resolution 51/233;]

"17. Invites voluntary contributions to the Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

"18. Decides to include in the provisional agenda of its fifty-third session, under the item entitled 'Financing of the United Nations peacekeeping forces in the Middle East', the sub-item entitled 'United Nations Interim Force in Lebanon'."

6. At the same meeting, the representative of the United States of America requested that a single vote be taken on the first preambular paragraph and operative paragraphs 3, 4, 5 and 16 of draft resolution A/C.5/52/L.52. Statements before the vote were made by the representatives of the Syrian Arab Republic, Cameroon and Uganda (see A/C.5/52/SR.68).

7. Also at the same meeting, the Committee adopted the first preambular paragraph and operative paragraphs 3, 4, 5 and 16 of draft resolution A/C.5/52/L.52 by a recorded vote of 51 to 2, with 38 abstentions. The voting was as follows:

In favour: Algeria, Argentina, Armenia, Bangladesh, Belarus, Bhutan, Botswana, Brazil, Brunei Darussalam, Chile, China, Colombia, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea, Egypt, India, Indonesia, Iran (Islamic Republic of), Jordan, Kenya, Kuwait, Lao People's Democratic Republic, Lebanon, Libyan Arab Jamahiriya, Madagascar, Malawi, Malaysia, Mauritius, Mexico, Morocco, Namibia, Nepal, Oman, Pakistan, Peru, Qatar, Russian Federation, Saudi Arabia, Singapore, South Africa, Sudan, Syrian Arab Republic, Thailand, Tunisia, Uganda, Ukraine, United Arab Emirates, United Republic of Tanzania, Viet Nam, Zimbabwe.

Against: Israel, United States of America.

Abstaining: Australia, Austria, Bahamas, Belgium, Bulgaria, Cameroon, Canada, Costa Rica, Cyprus, Czech Republic, Denmark, Dominican Republic, Finland, France, Germany, Ghana, Greece, Hungary, Ireland, Italy, Jamaica, Japan, Latvia, Lithuania, Netherlands, New Zealand, Norway, Poland, Portugal, Republic of Korea, Romania, Slovakia, Slovenia, Spain, Sweden, Turkey, United Kingdom of Great Britain and Northern Ireland, Uruguay.

8. Also at the 68th meeting, the Chairman orally amended draft resolution A/C.5/52/L.52 as follows:

(a) Footnote 2, which had read "A/52/860 and Add.6" was replaced by "A/52/860/Add.6";

(b) In operative paragraph 8, the word "Endorses" was replaced by the words "Takes note of";

(c) In operative paragraph 11, the words "as an ad hoc arrangement", were inserted after the word "Decides" and the words "and the amount of _____ dollars for the United Nations Logistics Base at Brindisi" were deleted after the words "support account for peacekeeping operations".

9. At the same meeting, the Chairman made a statement (see A/C.5/52/SR.68).

10. The representative of the United States of America requested a recorded vote on draft resolution A/C.5/52/L.52 as a whole, as amended.

11. At its 68th meeting, on 29 May and 26 June, the Committee adopted draft resolution A/C.5/52/L.52 as a whole, as amended, by a recorded vote of 89 to 2, with 1 abstention (see para. 14). The voting was as follows:

In favour: Algeria, Argentina, Armenia, Australia, Austria, Bahamas, Bangladesh, Belarus, Belgium, Bhutan, Botswana, Brazil, Brunei Darussalam, Bulgaria, Cameroon, Canada, Chile, China, Colombia, Costa Rica, Côte d'Ivoire, Cuba, Cyprus, Czech Republic, Democratic People's Republic of Korea, Denmark, Dominican Republic, Egypt, Finland, France, Germany, Ghana, Greece, Hungary, India, Indonesia, Ireland, Italy, Jamaica, Japan, Jordan, Kazakstan, Kenya, Kuwait, Lao People's Democratic Republic, Latvia, Lebanon, Libyan Arab Jamahiriya, Lithuania, Madagascar, Malawi, Malaysia, Mauritius, Mexico, Morocco, Namibia, Nepal, Netherlands, New Zealand, Norway, Oman, Pakistan, Peru, Poland, Portugal, Qatar, Republic of Korea, Romania, Russian Federation, Saudi Arabia, Singapore, Slovakia, Slovenia, South Africa, Spain, Sudan, Sweden, Syrian Arab Republic, Thailand, Tunisia, Turkey, Uganda, Ukraine, United Arab Emirates, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania, Uruguay, Viet Nam, Zimbabwe.

Against: Israel, United States of America.

Abstaining: Iran (Islamic Republic of).

12. After the adoption of the draft resolution, statements were made by the representatives of Indonesia (on behalf of the States Members of the United Nations that are members of the Group of 77 and China), the Islamic Republic of Iran, the United States of America, the United Kingdom of Great Britain and Northern Ireland (on behalf of the States Members of the United Nations that are members of the European Union and Bulgaria, Cyprus, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Romania, Slovakia and Slovenia, as well as Iceland), Saudi Arabia, Lebanon, New Zealand, Australia, Yemen, Japan and Kuwait (see A/C.5/52/SR.68).

13. In the light of the adoption of draft resolution A/C.5/52/L.52, the Chairman withdrew draft resolution A/C.5/52/L.36.

III. RECOMMENDATION OF THE FIFTH COMMITTEE

14. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations peacekeeping forces in the Middle East: United Nations Interim Force in Lebanon

The General Assembly,

Reaffirming its resolution 51/233 of 13 June 1997,

Having considered the reports of the Secretary-General on the financing of the United Nations Interim Force in Lebanon[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Bearing in mind Security Council resolution 425 (1978) of 19 March 1978, by which the Council established the United Nations Interim Force in Lebanon, and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was resolution 1151 (1998) of 30 January 1998,

Recalling its resolution S-8/2 of 21 April 1978 on the financing of the Force and its subsequent resolutions thereon, the latest of which was resolution 51/233 of 13 June 1997,

Reaffirming that the costs of the Force are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Force, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

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[1] A/52/804 and A/52/806 and Add.1.

[2] A/52/860/Add.6.

Noting with appreciation that voluntary contributions have been made to t Force,

Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Concerned that the Secretary-General continues to face difficulties in meeting the obligations of the Force on a current basis, including reimbursemer to current and former troop-contributing States,

Concerned also that the surplus balances in the Special Account for the United Nations Interim Force in Lebanon have been used to meet expenses of the Force in order to compensate for the lack of income resulting from non-payment and late payment by Member States of their contributions,

1. Takes note of the status of contributions to the United Nations Interim Force in Lebanon as at 15 May 1998, including the contributions outstanding in the amount of 106.2 million United States dollars, representing 3.8 per cent of the total assessed contributions from the inception of the Forc to the period ending 30 June 1998, notes that some 18.3 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. Expresses its deep concern that Israel did not comply with General Assembly resolution 51/233;

4. Stresses once again that Israel should strictly abide by General Assembly resolution 51/233;

5. Requests the Secretary-General to take the necessary measures to ensure the full implementation of paragraph 8 of General Assembly resolution 51/233, stressing that Israel shall pay the amount of 1,773,618 dollars resulting from the incident at Qana on 18 April 1996;

6. Expresses its appreciation to those Member States which have paid their assessed contributions in full;

7. Urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Force in full and on time;

8. Takes note of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[4]

9. Requests the Secretary-General to take all necessary action to ensure that the Force is administered with a maximum of efficiency and economy;

10. Also requests the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to employ locally recruited staff for the Mission against General Service posts, commensurate with the operational requirements of such posts;

11. Decides, as an ad hoc arrangement, to appropriate to the Special Account for the United Nations Interim Force in Lebanon the amount of 142,984,560 dollars gross (139,133,160 dollars net) for the maintenance of the Force for the period from 1 July 1998 to 30 June 1999, inclusive of the amount of 7,152,660 dollars for the support account for peacekeeping operations, to be apportioned among Member States at the monthly rate of 11,915,380 dollars gross (11,594,430 dollars net), in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A, B and C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B and 50/471 A of 23 December 1995, and taking into account the scale of assessments for the years 1998 and 1999, as set out in its resolution 52/215 A of 22 December 1997, subject to the decision of the Security Council to extend the mandate of the Force beyond 31 July 1998;

12. Decides also that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 11 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 3,831,400 dollars approved for the period from 1 July 1998 to 30 June 1999;

13. Decides further that there shall be set off against the apportionment among Member States, as provided for in paragraph 11 above, their respective share of the estimated other income of 20,000 dollars for the period from 1 July 1998 to 30 June 1999;

14. Decides that, for Member States that have fulfilled their financial obligations to the Force, there shall be set off against the apportionment, as provided for in paragraph 11 above, their share of the unencumbered balance of 3,098,190 dollars in respect of the reserve account for the third-party liability insurance of helicopters;

15. Decides also that, for Member States that have not fulfilled their financial obligations to the Force, their share of the unencumbered balance of 3,098,190 dollars in respect of the reserve account for the third-party liability insurance of helicopters shall be set off against their outstanding obligations;

16. Decides further that the additional requirement of 639,356 dollars, which relates to the incident at Qana for the period from 1 July 1996 to 30 June 1997, will be treated in accordance with the terms of General Assembly resolution 51/233;

17. Invites voluntary contributions to the Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

18. Decides to include in the provisional agenda of its fifty-third session, under the item entitled "Financing of the United Nations peacekeeping forces in the Middle East", the sub-item entitled "United Nations Interim Force in Lebanon".

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FINANCING OF THE ACTIVITIES ARISING FROM SECURITY COUNCIL RESOLUTION 687 (1991): UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Report of the Fifth Committee

Rapporteur: Mr. Djamel MOKTEFI (Algeria)

I. INTRODUCTION

1. At its 4th plenary meeting, on 19 September 1997, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-second session the item entitled "Financing of the activities arising from Security Council resolution 687 (1991): United Nations Iraq-Kuwait Observation Mission" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 62nd, 68th and resumed 68th meetings, on 18 and 29 May and 26 June 1998. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/52/SR.62, 68 and 68/Add.1).

3. For its consideration of the item, the Committee had before it the reports of the Secretary-General (A/52/790 and Corr.1, A/52/790/Add.1 and Corr.1 and A/52/824) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/52/860/Add.7).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/52/L.38

4. At the 68th meeting, on 29 May, the representative of Greece, Vice-Chairman of the Committee and coordinator of the informal consultations on item 124 (a), introduced a draft resolution entitled "Financing of the activities arising from Security Council resolution 687 (1991): United Nations Iraq-Kuwait Observation Mission" (A/C.5/52/L.38) and orally revised it as follows:

(a) In operative paragraph 6, the word "Endorses" was replaced by the words "Takes note of";

(b) A new paragraph was inserted after operative paragraph 6, reading:

"7. Decides to examine the recommendation of the Advisory Committee on Administrative and Budgetary Questions for 5 per cent across-the-board reductions of the budget proposals of the Secretary-General in the light of the next series of relevant financial performance reports";

(c) In operative paragraph 10 (former paragraph 9), the words "and the amount of _____ dollars for the United Nations Logistics Base at Brindisi" were deleted after the words "support account for peacekeeping operations";

(d) Operative paragraph 16 (former paragraph 15), which had read:

"15. Deeply concerned about the fact that the overpayment of mission subsistence allowance has drastically increased, from 988,443.5 dollars to 6,312,201.53 dollars, and also about the delay in reporting the matter to the General Assembly",

was replaced by the following text:

"16. Expresses deep concern about the overpayment of mission subsistence allowance, at present calculated at 6,312,201.53 dollars, as well as the inaccuracy of the earlier estimated amount of 988,443.5 dollars, which represents a drastic increase of 5,323,758.03 dollars, and the delay in reporting the matter to the General Assembly";

(e) Operative paragraph 17 (former paragraph 16), which had read:

"16. Requests the Secretary-General to take all necessary measures to ensure that voluntary contributions to the budgeted cost of the Observation Mission are utilized only in accordance with the Financial Regulations and Rules of the United Nations;

was replaced by the following text:

"17. Requests the Secretary-General to take all necessary measures to ensure that voluntary contributions towards the budgeted cost of the Observation Mission shall be utilized only in accordance with the procedure and practices established by the General Assembly";

(f) A new operative paragraph 19 was inserted, reading:

"19. Further requests the Secretary-General to review the recovery process, taking into account the results of the inquiry and bearing in mind various aspects of this measure";

(g) Operative paragraph 20 (former paragraph 18), which had read:

"20. Further requests the Secretary-General to exercise the utmost discipline in financial management to ensure compliance with the Financial Regulations and Rules of the United Nations, including rule 114.1 on personal responsibility, in which it is stated that every official of the United Nations may be held personally responsible and financially liable for the consequences of any action taken contrary to those Financial Rules, or to the administrative instructions issued in connection therewith",

was replaced by the following text:

"20. Requests the Secretary-General to ensure that all managers exercising financial responsibility are issued with the revised and updated version of the Financial Regulations and Rules of the United Nations;

"21. Also requests the Secretary-General to ensure that every official of the United Nations is responsible to the Secretary-General for the regularity of the actions taken by him or her in the course of his or her official duties and that any official who takes any action contrary to the Financial Rules, or to the administrative instructions issued in connection therewith, may be held personally responsible and financially liable for the consequences of such action",

and the remaining paragraphs were renumbered accordingly.

5. At the same meeting, the representative of Canada orally amended the draft resolution by replacing footnote 2 which had read "A/52/860 and Add.7", by "A/52/860/Add.7".

6. Also at the same meeting, the representative of the Netherlands orally amended operative paragraph 9 by replacing the words "operational requirements of such posts" by the words "requirements of the Mission".

7. At its 68th meeting, on 29 May and 26 June, the Committee adopted draft resolution A/C.5/52/L.38, as orally revised and amended, without a vote (see para. 9).

8. After the adoption of the draft resolution, statements were made by the representatives of Kuwait, Uganda and Japan (see A/C.5/52/SR.68).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

9. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Iraq-Kuwait Observation Mission

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Iraq-Kuwait Observation Mission[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling Security Council resolutions 687 (1991) of 3 April 1991 and 689 (1991) of 9 April 1991, by which the Council decided to establish the United Nations Iraq-Kuwait Observation Mission and to review the question of its termination or continuation every six months,

Recalling also its resolution 45/260 of 3 May 1991 on the financing of the Observation Mission and its subsequent resolutions and decisions thereon, the latest of which was resolution 51/234 of 13 June 1997,

Reaffirming that the costs of the Observation Mission that are not covered by voluntary contributions are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Observation Mission, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Expressing its appreciation for the substantial voluntary contributions made to the Observation Mission by the Government of Kuwait and the contributions of other Governments,

Mindful of the fact that it is essential to provide the Observation Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Takes note of the status of contributions to the United Nations Iraq-Kuwait Observation Mission as at 15 May 1998, including the contributions outstanding in the amount of 9.6 million United States dollars, representing

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[1] A/52/790 and Corr.1, A/52/790/Add.1 and Corr.1 and A/52/824.

[2] A/52/860/Add.7.

some 4 per cent of the total assessed contributions from the inception of the Mission to the period ending 30 April 1998, notes that some 23 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses its continued appreciation of the decision of the Government of Kuwait to defray two thirds of the cost of the Observation Mission, effective 1 November 1993;

3. Expresses concern about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

4. Expresses its appreciation to those Member States which have paid their assessed contributions in full;

5. Urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Observation Mission in full and on time;

6. Takes note of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

7. Decides to examine the recommendation of the Advisory Committee on Administrative and Budgetary Questions for 5 per cent across-the-board reductions of the budget proposals of the Secretary-General in the light of the next series of relevant financial performance reports;

8. Requests the Secretary-General to take all necessary action to ensure that the Observation Mission is administered with a maximum of efficiency and economy;

9. Also requests the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to employ locally recruited staff for the Observation Mission against General Service posts, commensurate with the requirements of the Mission;

10. Decides to appropriate to the Special Account for the United Nations Iraq-Kuwait Observation Mission the amount of 52,143,800 dollars gross (50,255,600 dollars net) for the maintenance of the Observation Mission for the period from 1 July 1998 to 30 June 1999, inclusive of the amount of 2,618,400 dollars for the support account for peacekeeping operations, a two-thirds share of this amount, equivalent to 33,503,700 dollars, to be funded through voluntary contributions from the Government of Kuwait, subject to the review by the Security Council with regard to the question of termination or continuation of the Mission;

11. Decides also, as an ad hoc arrangement, taking into consideration the funding through voluntary contributions from the Government of Kuwait of the two-thirds share of the cost of the Mission, equivalent to 33,503,700 dollars,

to apportion among Member States the amount of 18,640,100 dollars gross (16,751,900 dollars net), representing one third of the cost of the maintenance of the Mission for the period from 1 July 1998 to 30 June 1999, the said amount to be apportioned at a monthly rate of 1,553,342 dollars gross (1,395,992 dollars net), in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A, B and C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B and 50/471 A of 23 December 1995, and taking into account the scale of assessments for the years 1998 and 1999, as set out in its resolution 52/215 A of 22 December 1997, subject to the review by the Security Council with regard to the question of termination or continuation of the Mission;

12. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 11 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,888,200 dollars approved for the Observation Mission for the period from 1 July 1998 to 30 June 1999;

13. Decides that, taking into consideration the funding through voluntary contributions from the Government of Kuwait of the two-thirds share of the cost of the Observation Mission, for Member States that have fulfilled their financial obligations to the Mission, there shall be set off against the apportionment, as provided for in paragraph 11 above, their respective share of the unencumbered balance of 1,625,800 dollars gross (1,250,900 dollars net), representing one third of the unencumbered balance of 4,127,600 dollars gross (3,752,700 dollars net) in respect of the period from 1 July 1996 to 30 June 1997;

14. Decides also that, for Member States that have not fulfilled their financial obligations to the Observation Mission, their share of the unencumbered balance of 1,625,800 dollars gross (1,250,900 dollars net) for the period from 1 July 1996 to 30 June 1997 shall be set off against their outstanding obligations;

15. Decides further that two thirds of the net unencumbered balance of 3,752,700 dollars, equivalent to 2,501,800 dollars, shall be returned to the Government of Kuwait;

16. Expresses deep concerned about the overpayment of mission subsistence allowance, at present calculated at 6,312,201.53 dollars, as well as the inaccuracy of the earlier estimated amount of 988,443.5 dollars, which represents a drastic increase of 5,323,758.03 dollars, and the delay in reporting the matter to the General Assembly;

17. Requests the Secretary-General to take all necessary measures to ensure that voluntary contributions towards the budgeted cost of the Observation Mission shall be utilized only in accordance with the procedure and practices established by the General Assembly;

18. Also requests the Secretary-General to continue his efforts to recover the overpayment of mission subsistence allowance in the revised estimated amount of 6,312,201.53 dollars and to submit a separate report to the General Assembly at its fifty-third session on developments relating to the issue of overpayment of mission subsistence allowance and compensatory time off, including measures taken with respect to those responsible for the overpayment on the basis of the conclusion of the inquiry;

19. Further requests the Secretary-General to review the recovery process, taking into account the results of the inquiry and bearing in mind various aspects of this measure;

20. Requests the Secretary-General to ensure that all managers exercising financial responsibility are issued with the revised and updated version of the Financial Regulations and Rules of the United Nations;

21. Also requests the Secretary-General to ensure that every official of the United Nations is responsible to the Secretary-General for the regularity of the actions taken by him or her in the course of his or her official duties and that any official who takes any action contrary to the Financial Rules, or to the administrative instructions issued in connection therewith, may be held personally responsible and financially liable for the consequences of such action;

22. Recalls its request to the Secretary-General in its resolution 49/218 of 23 December 1994 to include full implementation of the Financial Regulations and Rules of the United Nations as a specific performance indicator in the performance appraisal of all managers;

23. Invites voluntary contributions to the Observation Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

24. Decides to include in the provisional agenda of its fifty-third session, under the item entitled "Financing of the activities arising from Security Council resolution 687 (1991)", the sub-item entitled "United Nations Iraq-Kuwait Observation Mission".

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FINANCING AND LIQUIDATION OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Report of the Fifth Committee

Rapporteur: Mr. Djamel MOKTEFI (Algeria)

I. INTRODUCTION

1. At its 4th plenary meeting, on 19 September 1997, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-second session the item entitled "Financing and liquidation of the United Nations Transitional Authority in Cambodia" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 62nd, 63rd and 68th meetings, on 18 and 29 May 1998. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/52/SR.62, 63 and 68).

3. For its consideration of the item, the Committee had before it the reports of the Secretary-General (A/49/714 and Corr.1 and 2 and Add.1, A/51/777, A/52/819) and the related reports of the Advisory Committee on Administrative and Budgetary Questions (A/49/867 and A/52/865).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/52/L.40

4. At the 68th meeting, on 29 May, the representative of the Syrian Arab Republic and coordinator of the informal consultations on item 126, on behalf of the Chairman, introduced a draft resolution entitled "Financing and liquidation of the United Nations Transitional Authority in Cambodia" (A/C.5/52/L.40) and orally revised it as follows:

(a) The square brackets around paragraph 9 were deleted;

(b) In operative paragraph 13, the words "the cumulative interest income of 6,944,000 dollars" were inserted after the words "cumulative miscellaneous income of 1,799,400 dollars";

(c) In operative paragraph 14, the words "the cumulative interest income of 6,944,000 dollars" were inserted after the words "cumulative miscellaneous income of 1,799,400 dollars";

(d) Operative paragraph 15, which had read:

"[15. Decides that the full amount of the accumulated interest income of 6,944,000 dollars shall be credited only to Member States that have fulfilled their financial obligations in full to the Transitional Authority as at 15 May 1998 in proportion to their effective rates of assessment for the financing of peacekeeping operations]",

was replaced by the following text:

"15. Takes note of the views expressed by Member States on the cumulative interest income in the Special Account for the United Nations Transitional Authority in Cambodia".

5. At the same meeting, the Committee adopted draft resolution A/C.5/52/40, as orally revised, without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing and liquidation of the United Nations Transitional Authority in Cambodia

The General Assembly,

Having considered the reports of the Secretary-General on the financing and liquidation of the United Nations Transitional Authority in Cambodia[1] and the related reports of the Advisory Committee on Administrative and Budgetary Questions,[2]

Bearing in mind Security Council resolutions 717 (1991) of 16 October 1991, 718 (1991) of 31 October 1991, 728 (1992) of 8 January 1992, 745 (1992) of 28 February 1992, 766 (1992) of 21 July 1992, 783 (1992) of 13 October 1992, 792 (1992) of 30 November 1992, 810 (1993) of 8 March 1993, 826 (1993) of

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[1] A/49/714 and Corr.1 and 2 and Add.1, A/51/777 and A/52/819.

[2] A/49/867 and A/52/865.

20 May 1993, 835 (1993) of 2 June 1993, 840 (1993) of 15 June 1993, 860 (1993) of 27 August 1993 and 880 (1993) of 4 November 1993,

Recalling its resolutions 46/198 A of 20 December 1991 and 46/198 B of 14 February 1992 on the financing of the United Nations Advance Mission in Cambodia, 46/222 A of 14 February 1992, 47/209 A of 22 December 1992, 47/209 B of 14 September 1993 and 48/255 of 26 May 1994 on the financing of the Transitional Authority, and 46/222 B of 22 May 1992 on the financing of the Advance Mission and the Transitional Authority,

Reaffirming that the costs of the Advance Mission and the Transitional Authority are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Advance Mission and the Transitional Authority, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made by certain Governments to the Advance Mission, the Transitional Authority and the related trust funds,

Mindful of the fact that it is essential to provide the Transitional Authority with the necessary financial resources to enable it to fulfil its commitments and obligations, which have not been met on a current basis owing to delays in the payment of assessed contributions by Member States,

1. Takes note of the status of contributions to the United Nations Transitional Authority in Cambodia as at 15 May 1998, including the contributions outstanding in the amount of 46.3 million United States dollars, representing 3 per cent of the total assessed contributions from the inception of the Transitional Authority to the period ending 30 June 1994, notes that some 57 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. Expresses its appreciation to those Member States which have paid their assessed contributions in full;

4. Urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Transitional Authority in full and on time;

5. Takes note of the information provided on the final disposition of the property of the Transitional Authority in the addendum to the report of the Secretary-General;[3]

6. Takes note also of the excellent report of the Secretary-General on the comprehensive evaluation of all aspects of the administration and management of the Transitional Authority;[4]

7. Encourages the Secretary-General to continue the evaluation exercise for other peacekeeping operations, including an analysis of the problems encountered and measures taken to identify and correct them, and to make proposals for their solution;

8. Takes note of the observations and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions;[2]

9. Decides, as an ad hoc arrangement, to apportion among Member States the amount of 32,562,900 dollars gross (25,691,600 dollars net) appropriated by the General Assembly in its resolution 48/255, to be offset by an equal amount from miscellaneous income, in accordance with paragraph 9 of that resolution;

10. Decides also to appropriate to the Special Account for the United Nations Transitional Authority in Cambodia the amount of 17,724,400 dollars gross (21,232,600 dollars net) to meet the additional requirements of the Transitional Authority, to be apportioned, as an ad hoc arrangement, among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A, B and C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B and 50/471 A of 23 December 1995, and taking into account the scale of assessments for the year 1998, as set out in its resolution 52/215 A of 22 December 1997;

11. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 9 above, their respective share in the Tax Equalization Fund of the estimated staff assessment

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[3] A/49/714/Add.1.

[4] A/51/777.

income of 6,871,300 dollars approved for the period from 1 September 1993 to 31 March 1994;

12. Decides that, in accordance with the provisions of its resolution 973 (X), the apportionment among Member States, as provided for in paragraph 10 above, shall take into consideration the decrease in their respective share in the Tax Equalization Fund of the estimated staff assessment income of 3,508,200 dollars approved for the period from 1 November 1991 to 31 December 1995;

13. Decides also that, for Member States that have fulfilled their financial obligations to the Transitional Authority, there shall be credited their respective share of the balance of the cumulative miscellaneous income of 1,799,400 dollars, the cumulative interest income of 6,944,000 dollars and any surplus arising from the eventual liquidation of the remaining obligations in the Special Account for the Transitional Authority;

14. Decides further that, for Member States that have not fulfilled their financial obligations to the Transitional Authority, their share of the balance of the cumulative miscellaneous income of 1,799,400 dollars, the cumulative interest income of 6,944,000 dollars and any surplus arising from the eventual liquidation of the remaining obligations in the Special Account for the Transitional Authority shall be set off against their outstanding obligations;

15. Takes note of the views expressed by Member States on the cumulative interest income in the Special Account for the United Nations Transitional Authority in Cambodia;

16. Approves, on an exceptional basis, the special arrangements for the Transitional Authority with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Transitional Authority shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

17. Decides to include in the provisional agenda of its fifty-third session the item entitled "Financing and liquidation of the United Nations Transitional Authority in Cambodia".

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the United Nations Transitional Authority in Cambodia until payment is effected.

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.